

# EXHIBIT A

**BERNARD L. MADOFF INVESTMENT SECURITIES LLC**

In Liquidation

**DECEMBER 11, 2008<sup>1</sup>**

**NOTICE OF TRUSTEE'S DETERMINATION OF CLAIM**

October 19, 2009

Neil Reger Profit Sharing Keogh  
Attention: Neil Reger  
[REDACTED]  
[REDACTED]

Dear Neil Reger Profit Sharing Keogh:

**PLEASE READ THIS NOTICE CAREFULLY.**

The liquidation of the business of BERNARD L. MADOFF INVESTMENT SECURITIES LLC ("BLMIS") is being conducted by Irving H. Picard, Trustee under the Securities Investor Protection Act, 15 U.S.C. § 78aaa et seq. ("SIPA"), pursuant to an order entered on December 15, 2008 by the United States District Court for the Southern District of New York.

The Trustee has made the following determination regarding your claim on BLMIS Account No. 1CM534 designated as Claim Number 009791:

Your claim for securities is **DENIED**. No securities were ever purchased for your account.

Further, based on the Trustee's analysis, the amount of money you withdrew from your account at BLMIS (total of \$2,320,000.00), as more fully set forth in Table 1 annexed hereto and made a part hereof, is greater than the amount that was deposited with BLMIS for the purchase of securities (total of \$1,500,000.00). As noted, no securities were ever purchased by BLMIS for your account. Any

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<sup>1</sup> Section 78111(7)(B) of SIPA states that the filing date is "the date on which an application for a protective decree is filed under 78eee(a)(3)," except where the debtor is the subject of a proceeding pending before a United States court "in which a receiver, trustee, or liquidator for such debtor has been appointed and such proceeding was commenced before the date on which such application was filed, the term 'filing date' means the date on which such proceeding was commenced." Section 78111(7)(B). Thus, even though the Application for a protective decree was filed on December 15, 2008, the Filing Date in this action is on December 11, 2008.

and all profits reported to you by BLMIS on account statements were fictitious.

Since there were no profits to use either to purchase securities or to pay you any money beyond the amount that was deposited into your BLMIS account, the amount of money you received in excess of the deposits in your account (\$820,000.00) was taken from other customers and given to you. Accordingly, because you have withdrawn more than was deposited into your account, you do not have a positive "net equity" in your account and you are not entitled to an allowed claim in the BLMIS liquidation proceeding. Therefore, your claim is **DENIED** in its entirety.

Should a final and unappealable court order determine that the Trustee is incorrect in his interpretation of "net equity" and its corresponding application to the determination of customer claims, the Trustee will be bound by that order and will apply it retroactively to all previously determined customer claims in accordance with the Court's order. Nothing in this Notice of Trustee's Determination of Claim shall be construed as a waiver of any rights or claims held by you in having your customer claim re-determined in accordance with any such Court order.

Nothing in this Notice of Trustee's Determination of Claim shall be construed as a waiver of any rights or claims held by the Trustee against you.

**PLEASE TAKE NOTICE:** If you disagree with this determination and desire a hearing before Bankruptcy Judge Burton R. Lifland, you **MUST** file your written opposition, setting forth the grounds for your disagreement, referencing Bankruptcy Case No. 08-1789 (BRL) and attaching copies of any documents in support of your position, with the United States Bankruptcy Court and the Trustee within **THIRTY DAYS** after October 19, 2009, the date on which the Trustee mailed this notice.

**PLEASE TAKE FURTHER NOTICE:** If you do not properly and timely file a written opposition, the Trustee's determination with respect to your claim will be deemed confirmed by the Court and binding on you.

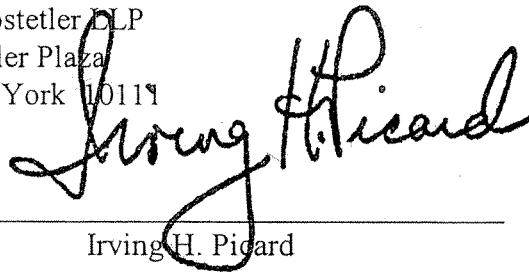
**PLEASE TAKE FURTHER NOTICE:** If you properly and timely file a written opposition, a hearing date for this controversy will be obtained by the Trustee and you will be notified of that hearing date. Your failure to appear personally or through counsel at such hearing will result in the Trustee's determination with respect to your claim being confirmed by the Court and binding on you.

**PLEASE TAKE FURTHER NOTICE:** You must mail your opposition, if any, in accordance with the above procedure, to each of the following addresses:

Clerk of the United States Bankruptcy Court for  
the Southern District of New York  
One Bowling Green  
New York, New York 10004

and

Irving H. Picard, Trustee  
c/o Baker & Hostetler LLP  
45 Rockefeller Plaza  
New York, New York 10119



Irving H. Picard

Trustee for the Liquidation of the Business of  
Bernard L. Madoff Investment Securities LLC

cc: Carole Neville, Esq.  
Sonnenschein, Nath & Rosenthal LLP  
1221 Avenue of the Americas, 25<sup>th</sup> Floor  
New York, New York 10020

# **EXHIBIT B**

COPY

CUSTOMER CLAIM

Claim Number \_\_\_\_\_

Date Received \_\_\_\_\_

BERNARD L. MADOFF INVESTMENT SECURITIES LLC

In Liquidation

DECEMBER 11, 2008

RECEIVED

JUN 16 2009

Irving H. Picard, Esq.  
Trustee for Bernard L. Madoff Investment Securities LLC  
Claims Processing Center  
2100 McKinney Ave., Suite 800  
Dallas, TX 75201

Provide your office and home telephone no.

OFFICE: (212) 768-6889

HOME: \_\_\_\_\_

Taxpayer I.D. Number (Social Security No.)  
\_\_\_\_\_

Account Number: 1-CM534-3 & 1-CM534-4

Neil Reger Profit Sharing Keogh  
Attn: Neil Reger  
\_\_\_\_\_  
\_\_\_\_\_

(If incorrect, please change)

NOTE: BEFORE COMPLETING THIS CLAIM FORM, BE SURE TO READ CAREFULLY THE ACCOMPANYING INSTRUCTION SHEET. A SEPARATE CLAIM FORM SHOULD BE FILED FOR EACH ACCOUNT AND, TO RECEIVE THE FULL PROTECTION AFFORDED UNDER SIPA, ALL CUSTOMER CLAIMS MUST BE RECEIVED BY THE TRUSTEE ON OR BEFORE March 4, 2009. CLAIMS RECEIVED AFTER THAT DATE, BUT ON OR BEFORE July 2, 2009, WILL BE SUBJECT TO DELAYED PROCESSING AND TO BEING SATISFIED ON TERMS LESS FAVORABLE TO THE CLAIMANT. PLEASE SEND YOUR CLAIM FORM BY CERTIFIED MAIL - RETURN RECEIPT REQUESTED.

\*\*\*\*\*

1. Claim for money balances as of **December 11, 2008** :
- a. The Broker owes me a Credit (Cr.) Balance of \$ \_\_\_\_\_
- b. I owe the Broker a Debit (Dr.) Balance of \$ \_\_\_\_\_

- \$ \_\_\_\_\_

NONE

YES

NO

- ✓

✓

The Broker  
Owes Me  
(Long)

## I Owe the Broker (Short)

**SEE STATEMENT DATED NOVEMBER 30, 2008**

✓

10291528

information regarding any withdrawals you have ever made or payments received from the Debtor.

Please explain any differences between the securities or cash claimed and the cash balance and securities positions on your last account statement. If, at any time, you complained in writing about the handling of your account to any person or entity or regulatory authority, and the complaint relates to the cash and/or securities that you are now seeking, please be sure to provide with your claim copies of the complaint and all related correspondence, as well as copies of any replies that you received.  
**PLEASE CHECK THE APPROPRIATE ANSWER FOR ITEMS 3 THROUGH 9.**

**NOTE: IF "YES" IS MARKED ON ANY ITEM, PROVIDE A DETAILED EXPLANATION ON A SIGNED ATTACHMENT. IF SUFFICIENT DETAILS ARE NOT PROVIDED, THIS CLAIM FORM WILL BE RETURNED FOR YOUR COMPLETION.**

- |   | <u>YES</u> | <u>NO</u> |
|---|------------|-----------|
| 3. Has there been any change in your account since December 11, 2008? If so, please explain.  | _____      | _____✓    |
| 4. Are you or were you a director, officer, partner, shareholder, lender to or capital contributor of the broker?   | _____      | _____✓    |
| 5. Are or were you a person who, directly or indirectly and through agreement or otherwise, exercised or had the power to exercise a controlling influence over the management or policies of the broker? | _____      | _____✓    |
| 6. Are you related to, or do you have any business venture with, any of the persons specified in "4" above, or any employee or other person associated in any way with the broker? If so, give name(s)    | _____      | _____✓    |
| 7. Is this claim being filed by or on behalf of a broker or dealer or a bank? If so, provide documentation with respect to each public customer on whose behalf you are claiming.                         | _____      | _____✓    |
| 8. Have you ever given any discretionary authority to any person to execute securities transactions with or through the broker on your behalf? Give names, addresses and phone numbers.                   | _____      | _____✓    |

9. Have you or any member of your family ever filed a claim under the Securities Investor Protection Act of 1970? if so, give name of that broker. \_\_\_\_\_ ✓

Please list the full name and address of anyone assisting you in the preparation of this claim form: Carole Neville, Sonnenschein Nath & Rosenthal LLP, 1221 Avenue of the Americas, 25<sup>th</sup> Floor, New York, NY 10020.

If you cannot compute the amount of your claim, you may file an estimated claim. In that case, please indicate your claim is an estimated claim.

**IT IS A VIOLATION OF FEDERAL LAW TO FILE A FRAUDULENT CLAIM. CONVICTION CAN RESULT IN A FINE OF NOT MORE THAN \$50,000 OR IMPRISONMENT FOR NOT MORE THAN FIVE YEARS OR BOTH.**

**THE FOREGOING CLAIM IS TRUE AND ACCURATE TO THE BEST OF MY INFORMATION AND BELIEF. \***

Date June 15, 2009 Signature Neil Reger Profit sharing Keogh (Trustee)  
Date \_\_\_\_\_ Signature \_\_\_\_\_

(If ownership of the account is shared, all must sign above. Give each owner's name, address, phone number, and extent of ownership on a signed separate sheet. If other than a personal account, e.g., corporate, trustee, custodian, etc., also state your capacity and authority. Please supply the trust agreement or other proof of authority.)

**This customer claim form must be completed and mailed promptly, together with supporting documentation, etc. to:**

Irving H. Picard, Esq.,  
Trustee for Bernard L. Madoff Investment Securities LLC  
Claims Processing Center  
2100 McKinney Ave., Suite 800  
Dallas, TX 75201

\* This form includes and incorporates in full the attached Addendum. Customer reserves the right to amend the claim for any purpose, including without limitation, to add interest, costs and other losses associated with this account.

**ADDENDUM**

**Customer:** Neil Reger Profit Sharing Keogh

**Address:** Attn: Neil Reger  
[REDACTED]  
[REDACTED]

**Account #:** 1-CM534-3  
1-CM534-4

November 30, 2008 Statement – Closing balance net equity \$1,104,367.67

Madoff Securities In.  
Mayfair

885 Third Avenue  
New York, NY 10022  
(212) 230-2424  
800 334-1343  
Fax (212) 838-4061

**BERNARD L. MADOFF**  
INVESTMENT SECURITIES LLC  
New York □ London

NEIL REGER PROFIT SHARING  
KEOUGH

PERIOD ENDING  
11/30/08

YOUR ACCOUNT NUMBER  
1-CM534-3-0

YOUR TAX PAYER IDENTIFICATION  
[REDACTED]

DATE	BOUGHT RECEIVED ON LONG	SOLD DELIVERED OR SHORT	TRN	DESCRIPTION	PRICE OR SYMBOL	AMOUNT DEBITED TO YOUR ACCOUNT
11/12	598		2507	BALANCE FORWARD		71,135.93
11/12	391		3009	WAL-MART STORES INC	55.830	33,409.34
11/12	1,449		6833	INTERNATIONAL BUSINESS MACHS	87.270	34,137.57
11/12	1,587		7335	EXXON MOBIL CORP	72.880	105,660.12
11/12	759		11661	INTEL CORP	14.510	23,090.37
11/12	1,035		15987	JOHNSON & JOHNSON	59.580	45,251.22
11/12	552		20312	J.P. MORGAN CHASE & CO	38.530	39,919.55
11/12	322		24638	CUCA COLA CO	44.660	24,674.32
11/12	598		28964	MCDONALDS CORP	55.370	17,841.14
11/12	2,185		33290	MERCK & CO	28.550	17,095.90
11/12	1,104		37616	MICROSOFT CORP	21.810	47,741.85
11/12	437		50594	ORACLE CORPORATION	17.300	19,143.20
11/12	253		51096	PEPSICO INC	56.410	24,668.17
11/12	1,863		54920	APPLE INC	100.780	25,507.34
11/12	437		55422	PFIZER INC	16.940	31,633.22
11/12	828		59246	ABBOTT LABORATORIES	54.610	23,881.57
11/12	299		59748	PROCTER & GAMBLE CO	64.080	53,091.24
11/12	575		63572	AMGEN INC	59.160	17,699.84
11/12	1,380		64074	PHILLIP MORRIS INTERNATIONAL	43.600	25,093.00
11/12	460		67898	BANK OF AMERICA	21.590	29,849.20
11/12	1,495		68400	QUALCOMM INC	33.770	15,552.20
11/12	345		72224	CITI GROUP INC	12.510	18,761.45
11/12	828		72726	SCHLUMBERGER LTD	49.480	17,083.60
				COMCAST CORP	16.510	13,703.28
				CL A		
				CONTINUED ON PAGE 2		

Madoff Sec

885 Third Avenue  
New York, NY 10022  
(212) 230-2424  
800 334-1343  
Fax (212) 838-4061

**BERNARD L. MADOFF**  
INVESTMENT SECURITIES LLC  
New York □ London

NEIL REGER PROFIT SHARING  
KEOGH

PERIOD ENDING  
11/30/08

YOUR ACCOUNT NUMBER  
1-CM534-3-0

YOUR TAX PAYER IDENT  
[REDACTED]

DATE	BOUGHT RECEIVED OR LONG	SOLD DELIVERED OR SHORT	TRN	DESCRIPTION	PRICE OR SYMBOL	AMOUNT DEBITED TO YOUR ACCOUNT
11/12	1,633		76550	ATET INC	27	44,156.00
11/12	414		77052	CONOCOPHILIPS	52.510	21,755.14
11/12	276		80876	UNITED PARCEL SVC INC CLASS B	52.040	14,374.04
11/12	1,679		81378	CISCO SYSTEMS INC	16.730	28,156.67
11/12	483		85202	U S BANCORP	29.530	14,281.95
11/12	575		85704	CHEVRON CORP	73.430	42,245.25
11/12	276		89528	UNITED TECHNOLOGIES CORP	53.160	14,683.16
11/12	2,921		90030	GENERAL ELECTRIC CO	19.630	57,455.22
11/12	782		93854	VERIZON COMMUNICATIONS	30.410	23,811.62
11/12	69		94356	GOOGLE	337.400	23,282.60
11/12	966		98180	WELLS FARGO & CO NEW	29.800	28,824.80
11/12	690		98682	HEWLETT PACKARD CO	34.900	24,108.00
11/12		1,025,000	20793	U S TREASURY BILL DUE 2/12/2009	99.936	
11/12				FIDELITY SPARTAN U S TREASURY MONEY MARKET DIV 11/12/08	DIV 1	
11/12		59,564	15891	FIDELITY SPARTAN U S TREASURY MONEY MARKET	1	37,709.00
11/12	37,709		25260	FIDELITY SPARTAN U S TREASURY MONEY MARKET DIV 11/19/08	DIV	
11/19				CONTINUED ON PAGE 3		

PLEASE RETAIN THIS STATEMENT FOR INCOME TAX PURPOSES

Madoff Se

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DATE	BOUGHT RECEIVED OR LONG	SOLD DELIVERED OR SHORT	TRN	DESCRIPTION	PRICE OR SYMBOL	AMOUNT DEBITED TO YOUR ACCOUNT
11/19		37,709	50522	FIDELITY SPARTAN U S TREASURY MONEY MARKET	1	99,926.0
11/19	100,000		55156	U S TREASURY BILL DUE 03/26/2009	99.926	
11/19	6,696		59561	FIDELITY SPARTAN U S TREASURY MONEY MARKET	1	6,696.0
				NEW BALANCE		135,397.9
	1,633 437 299 253 1,380 575 1,679 1,495 552 828			SECURITY POSITIONS AT&T INC ABBOTT LABORATORIES AMGEN INC APPLE INC BANK OF AMERICA CHEVRON CORP CISCO SYSTEMS INC CITI GROUP INC COCA COLA CO COMCAST CORP CL A CONOCOPHILIPS EXXON MOBIL CORP GENERAL ELECTRIC CO	MKT PRICE 28.560 52.390 55.540 92.670 16.250 79.010 16.540 8.290 46.870 17.340 52.520 80.150 17.170	
	414 1,449 2,921			CONTINUED ON PAGE 4		

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Madoff Securities Intern:  
12-1  
Mayfair, Lon  
Tel

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	69			GOOGLE	292.960		
	690			HEWLETT PACKARD CO	35.280		
	1,587			INTEL CORP	13.800		
	391			INTERNATIONAL BUSINESS MACHS	81.600		
	1,035			J.P. MORGAN CHASE & CO	31.660		
	759			JOHNSON & JOHNSON	58.580		
	322			MCDONALDS CORP	58.750		
	598			MERCK & CO	26.720		
	2,185			MICROSOFT CORP	20.220		
	1,104			ORACLE CORPORATION	16.090		
	437			PEPSICO INC	56.700		
	1,863			PFIZER INC	16.430		
	575			PHILLIP MORRIS INTERNATIONAL	42.160		
	828			PROCTER & GAMBLE CO	64.350		
	460			QUALCOMM INC	33.570		
	345			SCHLUMBERGER LTD	50.740		
	6,696			FIDELITY SPARTAN	1		
				U S TREASURY MONEY MARKET			
				U S BANCORP	26.980		
				UNITED PARCEL SVC INC	57.600		
				CLASS B			
				U S TREASURY BILL	99.971		
	100,000			DUE 03/26/2009			
				3/26/2009			
				UNITED TECHNOLOGIES CORP	48.530		
	276						
				CONTINUED ON PAGE 5			

**BERNARD L. MADOFF**  
INVESTMENT SECURITIES LLC  
New York ☐ London

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Mayfair

NEIL REGER PROFIT SHARING  
KEOGH

PERIOD ENDING  
11/30/08

YOUR ACCOUNT NUMBER  
1-CM534-3-0

YOUR TAX PAYER IDENTIFICATION  
[REDACTED]

DATE	BOUGHT RECEIVED OR LONG	SOLD DELIVERED OR SHORT	TRN	DESCRIPTION	PRICE OR SYMBOL	AMOUNT DEBITED TO YOUR ACCOUNT
	782 598 966			VERIZON COMMUNICATIONS WAL-MART STORES INC WELLS FARGO & CO NEW  MARKET VALUE OF SECURITIES LONG 1,120,007.67  SHORT	32.650 55.880 28.890	

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Mayfair,

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Fax (212) 838-4061

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[REDACTED]

DATE	BOUGHT RECEIVED OR LONG	SOLD DELIVERED OR SHORT	TRN	DESCRIPTION	PRICE OR SYMBOL	AMOUNT DEBITED TO YOUR ACCOUNT
11/12				BALANCE FORWARD		
11/12	23		41942	S & P 100 INDEX NOVEMBER 460 CALL	15.800	
11/19			46268	S & P 100 INDEX NOVEMBER 450 PUT	17.800	40,963.00
11/19			32373	S & P 100 INDEX DECEMBER 430 CALL	26	
11/19			36698	S & P 100 INDEX DECEMBER 420 PUT	30	69,023.00
11/19			41023	S & P 100 INDEX NOVEMBER 460 CALL	3	6,923.00
11/19			45348	S & P 100 INDEX NOVEMBER 450 PUT	37	
				NEW BALANCE		
				SECURITY POSITIONS		
	23			S & P 100 INDEX DECEMBER 430 CALL	MKT PRICE 23.300	
				S & P 100 INDEX DECEMBER 420 PUT	16.500	
				MARKET VALUE OF SECURITIES		
				LONG		37,950.00
				SHORT		53,590.00--

PLEASE RETAIN THIS STATEMENT FOR INCOME TAX PURPOSES